0.1 to 300 μm uniformly distributed throughout the whole interior thereof, the expanded material has a compressive load at 50% compression of 20 N/cm^2 or lower, and wherein the ratio of characteristic impedance of the microporous soundproofing material to characteristic impedance of air ($Z_c^{mat.}/Z_c$) is from 5 to 50.

2. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material is formed from an unexpanded molding comprising the thermoplastic elastomer.

3. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material is formed from a molten thermoplastic elastomer, and the impregnated elastomer is subjected to molding simultaneously with decompression.

4. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material has undergone heating after the decompression.

8. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material has a cell density of from 10^5 to 10^{14} cells per cm^3.

9. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material comprises closed cells having an average cell diameter of from 0.1 to 20 μm evenly distributed throughout the whole interior thereof, and the expanded material has a cell density of from $3x10^8$ to 10^{14} cells per cm^3.

10. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material has a relative density of 0.6 or lower.

12. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material is made from a mixture comprising the thermoplastic elastomer and a thermoplastic polymer which is not a thermoplastic elastomer.

13. (Amended) The microporous soundproofing material of claim 1, wherein the expanded material contains a flame retardant.

Please add new claim 16.

--16. (New) A method of improving the soundproofing performance of an electronic appliance, which comprises applying the microporous soundproofing material of claim 1 inside the electronic appliance.--